

UNITED STATES OF AMERICA
IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MICHIGAN, SOUTHERN DIVISION

FILED
96 OCT 31 PM 2:53
CLERK OF COURT
BY [Signature]

UNITED STATES OF AMERICA,

Plaintiff,

No. 1:96-CR-53

Hon. Robert Holmes Bell

v.

RODGER BRUCE YATES,
a/k/a ROGER BRUCE YATES, and
JAMES NORBERT NAPIER, JR.

SUPERSEDING INDICTMENT

Defendants.

_____ /

The grand jury charges:

COUNT ONE

From on or about September 20, 1995, through on or about September 28, 1995, in
the Southern Division of the Western District of Michigan and elsewhere, Defendant

RODGER BRUCE YATES,
a/k/a ROGER BRUCE YATES

did knowingly and unlawfully aid and abet, counsel, command, and induce James Norbert
Napier, Jr. to make and present a false, fictitious, and fraudulent claim to an agency of the
United States by among other things causing issuance of a document purporting to be a
"Certified Banker's Check" and "Comptrollers Warrant" in an amount approximately double
the tax liability of James Norbert Napier, Jr., knowing that said "check" would be presented
to the Internal Revenue Service with a demand for the balance due on the supposed

overpayment of \$255,000, when in truth and in fact as Defendant well knew, the document in question is not a check of any bank nor redeemable by the postmaster as suggested by the wording thereon.

18 U.S.C. § 287

18 U.S.C. § 2

COUNT 2

From on or about September 17, 1995, to on or about September 28, 1995, in the Southern Division of the Western District of Michigan and elsewhere, Defendant

JAMES NORBERT NAPIER, JR.

did knowingly and unlawfully make and present a claim to an agency of the United States which he knew to be false, fictitious, and fraudulent by causing to be prepared and sending to the Internal Revenue Service a document purporting to be a "Certified Banker's Check" and "Comptrollers Warrant No. 0619" for \$511,065.18 in payment of a tax liability of approximately \$255,000 and demanding a refund for the balance, when in fact the document in question is not a check of any bank nor redeemable by the postmaster as suggested by the wording thereon.

18 U.S.C. 287

18 U.S.C. 2

COUNT THREE

On or about February 20, 1996, in the Southern Division of the Western District of Michigan, Defendant

JAMES NORBERT NAPIER, JR.

did knowingly and unlawfully make and present a false, fictitious, and fraudulent claim to an agency of the United States in the amount of approximately \$255,000 by causing to be prepared and sending to the Internal Revenue Service a document entitled, "Billing Invoice," that demanded payment of \$255,532.59 within 10 days of receipt to "James Norbert, family of Napier," in Holland, MI, on account of the supposed overpayment of taxes described in Count Two above.

18 U.S.C. 287

18 U.S.C. 2

COUNT FOUR

On or about March 5, 1996, in the Southern Division of the Western District of Michigan, Defendant

JAMES NORBERT NAPIER, JR.

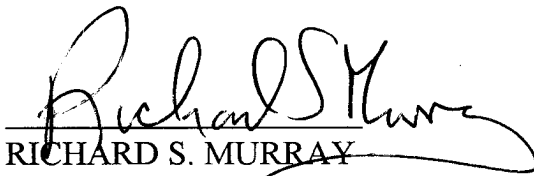
did knowingly and unlawfully make and present a false, fictitious, and fraudulent claim to an agency of the United States in the amount of approximately five million dollars by causing to be prepared and sending to the Internal Revenue Service a document entitled, "Billing Invoice," demanding payment of \$5,146,426.36 to "James Norbert, family of Napier," in Holland, MI, on account of the supposed overpayment of taxes described in Count Two above.

18 U.S.C. 287
18 U.S.C. 2

A TRUE BILL


GRAND JURY FOREPERSON

MICHAEL H. DETTMER
United States Attorney


RICHARD S. MURRAY
Assistant U.S. Attorney